

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Jac-Cen-Del Community Sch Corp (6900)

Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Student Instructional Support							
Certified Salaries	110	\$322,586	\$351,074	\$240,052	\$285,014	-3.05%	18.73%
Non - Certified Salaries	120	\$204,303	\$226,783	\$262,012	\$262,917	6.51%	0.35%
Group Health Insurance	222	\$43,200	\$59,277	\$38,633	\$50,800	4.13%	31.49%
Operational Supplies	611	\$26,406	\$28,255	\$29,587	\$40,033	10.96%	35.30%
Public Employees Retirement Fund	214	\$26,747	\$29,612	\$35,865	\$36,186	7.85%	0.89%
Teacher Retirement Fund, After 7-1-95	216	\$23,746	\$24,771	\$17,540	\$30,079	6.09%	71.49%
Social Security Certified	212	\$23,842	\$25,622	\$17,609	\$20,883	-3.26%	18.59%
Social Security Noncertified	211	\$15,393	\$16,689	\$18,489	\$18,123	4.17%	-1.98%
Travel	580	\$4,107	\$1,979	\$2,422	\$4,228	0.73%	74.58%
Other Employee Benefits	241 - 290	\$7,021	\$4,114	\$2,552	\$2,841	-20.25%	11.32%
Group Accident Insurance	223	\$778	\$779	\$623	\$752	-0.87%	20.67%
Group Life Insurance	221	\$625	\$706	\$594	\$700	2.89%	17.90%
Postage and Postage Machine Rental	532	\$23	\$0	\$88	\$265	85.21%	203.18%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,281	\$2,159	\$2,190	\$0	-100.00%	-100.00%
Student Instructional Support Total		\$701,058	\$771,820	\$668,255	\$752,820	1.80%	12.65%
Student Academic Achievement							
Certified Salaries	110	\$3,016,851	\$2,904,281	\$2,748,704	\$2,748,055	-2.31%	-0.02%
Group Health Insurance	222	\$343,978	\$359,445	\$317,760	\$378,259	2.40%	19.04%
Non - Certified Salaries	120	\$232,504	\$238,494	\$274,209	\$293,805	6.02%	7.15%
Social Security Certified	212	\$220,345	\$212,334	\$206,318	\$200,873	-2.29%	-2.64%
Teacher Retirement Fund, After 7-1-95	216	\$140,075	\$167,854	\$189,773	\$189,700	7.88%	-0.04%
Operational Supplies	611	\$57,984	\$73,204	\$111,465	\$153,858	27.63%	38.03%
Other Employee Benefits	241 - 290	\$224,550	\$31,556	\$147,554	\$109,886	-16.36%	-25.53%
Pre-2008 Object Code - Temporary Salaries	130	\$28,075	\$37,225	\$76,735	\$72,877	26.93%	-5.03%
Public Employees Retirement Fund	214	\$29,802	\$32,262	\$35,825	\$41,889	8.88%	16.93%
Awards	875	\$0	\$0	\$37,382	\$35,405	NA	-5.29%
Teacher Retirement Fund, Prior to 7-1-95	215	\$47,846	\$37,326	\$26,346	\$23,992	-15.85%	-8.94%
Social Security Noncertified	211	\$17,174	\$17,739	\$20,392	\$21,440	5.70%	5.14%
Content	747	\$0	\$24,977	\$81,541	\$19,684	NA	-75.86%
Textbooks	630	\$0	\$10,374	\$3,063	\$15,578	NA	408.53%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Group Life Insurance	221	\$5,040	\$6,326	\$6,077	\$14,176	29.50%	133.26%
Other Supplies and Materials	615, 660 - 689	\$33,527	\$67,801	\$0	\$7,319	-31.65%	NA
Group Accident Insurance	223	\$7,691	\$7,566	\$6,728	\$7,230	-1.53%	7.46%
Computer Hardware	741	\$0	\$5,741	\$5,535	\$5,673	NA	2.50%
Equipment	730	\$840	\$11,284	\$126,788	\$2,000	24.21%	-98.42%
Miscellaneous Objects	876 - 899	\$200	\$4,205	\$1,189	\$1,645	69.36%	38.38%
Travel	580	\$2,679	\$1,945	\$2,136	\$897	-23.92%	-57.99%
Library Books	640	\$10	\$0	\$0	\$696	188.88%	NA
Late Payments	872	\$2,528	\$0	\$0	\$404	-36.79%	NA
Pupil Services	313	\$8,700	\$9,600	\$9,600	\$0	-100.00%	-100.00%
Professional Development	748	\$5,468	\$0	\$0	\$0	-100.00%	NA
Repairs and Maintenance Services	430	\$0	\$0	\$152	\$0	NA	-100.00%
Student Academic Achievement Total		\$4,425,867	\$4,261,540	\$4,435,274	\$4,345,342	-0.46%	-2.03%
Overhead and Operational							
Non - Certified Salaries	120	\$803,299	\$889,899	\$877,710	\$892,456	2.67%	1.68%
Vehicles	731	\$66,778	\$120,360	\$167,733	\$368,405	53.26%	119.64%
Food Purchases	614	\$204,986	\$211,009	\$210,877	\$250,071	5.10%	18.59%
Light and Power - Other Than Heating and Cooling	625	\$220,361	\$238,157	\$235,749	\$189,111	-3.75%	-19.78%
Operational Supplies	611	\$77,283	\$118,218	\$130,878	\$154,048	18.82%	17.70%
Equipment	730	\$107,685	\$349,775	\$143,082	\$130,603	4.94%	-8.72%
Certified Salaries	110	\$92,750	\$92,185	\$50,326	\$99,000	1.64%	96.72%
Public Employees Retirement Fund	214	\$89,286	\$97,516	\$96,294	\$98,437	2.47%	2.23%
Group Health Insurance	222	\$45,590	\$49,224	\$58,928	\$74,430	13.04%	26.31%
Insurance	520	\$69,622	\$79,922	\$79,035	\$73,807	1.47%	-6.61%
Social Security Noncertified	211	\$60,615	\$67,628	\$66,694	\$67,499	2.73%	1.21%
Gasoline and Lubricants	613	\$85,523	\$85,991	\$58,753	\$42,938	-15.82%	-26.92%
Repairs and Maintenance Services	430	\$11,235	\$13,557	\$45,157	\$21,747	17.95%	-51.84%
Board Member Compensation	115	\$7,150	\$13,000	\$12,350	\$19,550	28.59%	58.30%
Heating and Cooling for Buildings - Gas	622	\$0	\$18,298	\$26,719	\$18,348	NA	-31.33%
Other Supplies and Materials	615, 660 - 689	\$4,622	\$4,144	\$6,028	\$17,199	38.89%	185.30%
Dues and Fees	810	\$25,861	\$10,302	\$10,227	\$12,156	-17.20%	18.86%
Connectivity	744	\$3,780	\$0	\$0	\$11,960	33.37%	NA

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Computer Hardware	741	\$0	\$0	\$10,789	\$11,667	NA	8.14%
Travel	580	\$6,963	\$4,574	\$50,082	\$10,248	10.15%	-79.54%
Pupil Services	313	\$14,651	\$8,492	\$8,269	\$10,154	-8.76%	22.79%
Board of Education Services	318	\$3,380	\$8,138	\$18,676	\$9,652	30.00%	-48.32%
Social Security Certified	212	\$6,732	\$6,705	\$3,706	\$7,429	2.49%	100.43%
Removal of Refuse and Garbage	412	\$7,985	\$8,297	\$8,072	\$6,069	-6.63%	-24.81%
Tires and Repairs	612	\$0	\$16,626	\$12,230	\$4,386	NA	-64.13%
Telephone	531	\$11,027	\$5,103	\$142	\$4,274	-21.10%	2920.27%
Improvements Other Than Buildings	715	\$0	\$0	\$0	\$3,473	NA	NA
Postage and Postage Machine Rental	532	\$4,790	\$3,603	\$4,213	\$3,215	-9.49%	-23.70%
Teacher Retirement Fund, Prior to 7-1-95	215	\$0	\$0	\$1,424	\$2,895	NA	103.28%
Advertising	540	\$1,448	\$2,485	\$2,294	\$2,175	10.71%	-5.19%
Group Life Insurance	221	\$1,546	\$1,733	\$1,827	\$1,828	4.28%	0.02%
Other Employee Benefits	241 - 290	\$27,381	\$27,588	\$3,771	\$1,022	-56.04%	-72.89%
Group Accident Insurance	223	\$596	\$597	\$659	\$786	7.18%	19.24%
Textbooks	630	\$1,872	\$1,881	\$1,815	\$711	-21.49%	-60.83%
Bank Service Charges	871	\$540	\$525	\$525	\$555	0.69%	5.71%
Miscellaneous Objects	876 - 899	\$165	\$4,819	\$68	\$337	19.48%	398.52%
Other Technology Hardware	746	\$0	\$0	\$1,083	\$0	NA	-100.00%
Teacher Retirement Fund, After 7-1-95	216	\$9,739	\$9,709	\$37	\$0	-100.00%	-100.00%
Water and Sewage	411	\$4,392	\$4,733	\$0	\$0	-100.00%	NA
Other Professional and Technical Services	319	\$400	\$350	\$0	\$0	-100.00%	NA
Professional Development	748	\$4,512	\$0	\$0	\$0	-100.00%	NA
Heating and Cooling for Buildings - Electricity	621	\$2,824	\$0	\$859	\$0	-100.00%	-100.00%
Unemployment Insurance	230	\$0	\$0	\$1,850	\$0	NA	-100.00%

Overhead and Operational Total	\$2,087,367	\$2,575,142	\$2,408,932	\$2,622,641	5.87%	8.87%
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Non Operational

Construction Services	450	\$430,858	\$521,696	\$501,039	\$593,012	8.31%	18.36%
Equipment	730	\$277,784	\$215,764	\$76,900	\$88,440	-24.88%	15.01%
Professional Development	748	\$10,406	\$16,062	\$16,625	\$67,116	59.36%	303.71%
Certified Salaries	110	\$40,145	\$41,799	\$46,507	\$54,542	7.96%	17.28%
Non - Certified Salaries	120	\$51,013	\$51,434	\$55,497	\$42,853	-4.26%	-22.78%

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Object Name	Object	FY 2013	FY 2014	FY 2015	FY 2016	4 year Compound Annual Growth	Percent Change 2015 to 2016
Rentals	440	\$43,737	\$31,234	\$26,360	\$26,621	-11.67%	0.99%
Dues and Fees	810	\$19,929	\$14,941	\$25,227	\$21,250	1.62%	-15.76%
Repairs and Maintenance Services	430	\$5,579	\$6,626	\$31,805	\$15,203	28.48%	-52.20%
Operational Supplies	611	\$7,303	\$7,418	\$17,382	\$13,043	15.60%	-24.96%
Other Supplies and Materials	615, 660 - 689	\$2,175	\$5,997	\$1,714	\$7,271	35.22%	324.34%
Land and Easements	710	\$0	\$0	\$11,460	\$6,615	NA	-42.28%
Social Security Certified	212	\$3,071	\$3,198	\$3,558	\$4,172	7.96%	17.28%
Teacher Retirement Fund, After 7-1-95	216	\$2,402	\$3,409	\$2,745	\$3,578	10.48%	30.33%
Social Security Noncertified	211	\$3,903	\$3,935	\$4,529	\$3,278	-4.26%	-27.62%
Awards	875	\$0	\$0	\$0	\$1,000	NA	NA
Public Employees Retirement Fund	214	\$758	\$850	\$677	\$952	5.87%	40.56%
Teacher Retirement Fund, Prior to 7-1-95	215	\$324	\$126	\$345	\$371	3.47%	7.61%
Miscellaneous Objects	876 - 899	\$600	\$1,600	\$150	\$200	-24.02%	33.33%
Other Purchased Property Services	490 - 499	\$0	\$0	\$11,500	\$0	NA	-100.00%
Content	747	\$0	\$9,696	\$0	\$0	NA	NA
Computer Hardware	741	\$0	\$2,048	\$0	\$0	NA	NA
Improvements Other Than Buildings	715	\$0	\$0	\$60,426	\$0	NA	-100.00%
Non Operational Total		\$899,986	\$937,832	\$894,446	\$949,517	1.35%	6.16%
Grand Total		\$8,114,278	\$8,546,333	\$8,406,907	\$8,670,319	1.67%	3.13%